



INDIANA UTILITY REGULATORY COMMISSION  
302 W. WASHINGTON STREET, SUITE E-306  
INDIANAPOLIS, INDIANA 46204-2764

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IN THE MATTER OF THE PETITION )  
OF ACN COMMUNICATION SERVICES INC. )  
FOR A CERTIFICATE OF TERRITORIAL )  
AUTHORITY TO PROVIDE FACILITIES- )  
BASED AND RESOLD LOCAL EXCHANGE )  
TELECOMMUNICATIONS SERVICES )  
INCLUDING CALLER ID SERVICES )  
THROUGHOUT THE STATE OF INDIANA )  
AND FOR AN ORDER REQUESTING THE )  
COMMISSION TO DECLINE TO EXERCISE ITS )  
JURISDICTION PURSUANT TO I.C. 8-1-2.6 )

**FILED**

**APR 01 2004**

INDIANA UTILITY  
REGULATORY COMMISSION

**CAUSE NO. 42479**

You are hereby notified that on this date, the Indiana Utility Regulatory Commission ("Commission") has caused the following entry to be made:

On July 2, 2003, ACN Communication Services, Inc. ("Petitioner") filed its Petition with the Indiana Utility Regulatory Commission ("Commission"), requesting the Commission issue a Certificate of Territorial Authority to provide facilities-based and resold local exchange services to the public within the State of Indiana, including Caller ID services, and for an Order by the Commission declining to exercise its jurisdiction in whole or in part, to the fullest extent allowed by law, under I.C. 8-1-2.6.

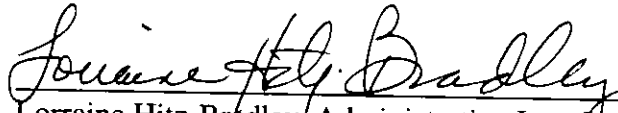
Pursuant to notice and as provided for in 170 IAC 1-1.1-15, a Prehearing Conference in this Cause was held on August 18, 2003. The Petitioner and the Office of Utility Consumer Counselor ("Public") appeared and participated at the Prehearing Conference, and agreed to a procedural schedule in this Cause. On September 25, 2003, the Commission issued a docket entry re-setting the procedural schedule, after being informed by the parties that such action was necessary.

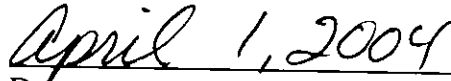
After a number of continuances, the evidentiary hearing was held on Thursday, April 1, 2004, at 9:30 a.m., in Room E306 of the Commission. At that time, the Presiding Officer had questions for ACN which are now being submitted in written form. Petitioner shall submit answers to these questions to the Commission on or before April 12, 2004.

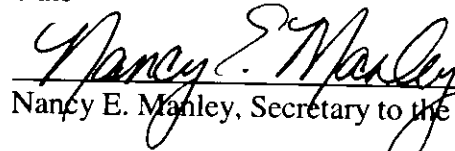
1. The financials filed on September 4, 2003 did not contain a cover sheet. Please identify which sector of ACN's business these financials represent.

2. Please explain the difference in the revenue reflected in the Commission's fee billing and the financials provided on September 4, 2003.
3. Please explain the percentage in allowance for 'doubtful accounts' from 2001 as compared with 2002 – 2005.
4. Please explain the balances for Accounts Receivable as listed for the years 2001 and 2002.
5. Please explain the variance in Prepaid Expenses from 2002 to 2003.
6. Please define "Due to/from Accounts" and explain what Petitioner has done differently since 2002 to increase the balance.
7. Please explain the variance between retained earnings and net operating income for the year 2002.
8. Interest Expense for the years 2004 and 2005 is blank. However, there are still Notes Payable for these years. Please provide omitted information or an explanation.
9. Please provide financials for 2003.

**IT IS SO ORDERED.**

  
\_\_\_\_\_  
Lorraine Hitz-Bradley, Administrative Law Judge

  
\_\_\_\_\_  
Date

  
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Nancy E. Manley, Secretary to the Commission